

Town of Richmond  
FY26 Budget Expenses  
Draft as of 1/7/25

**Color Code Key**

Blue = Changed since last review by the Selectboard  
Salmon = Workspace to consider change to budget

Chart of Account #	Expense Budget Accounts	Budget FY 2024	Actual FY 2024	Budget FY 2025	Budget FY 2026	FY 25/26 % Change
<b>TOWN ADMINISTRATION</b>						
10-7-10-0-10.00	Administration salaries	327,683	340,278	353,108	351,823	-0.36%
10-7-10-0-10.00	Administration Bonus	-	-	-	168	100.00%
10-7-10-1-45.02	Contract services animal	3,000	3,202	3,000	2,187	-27.10%
10-7-10-0-10.01	Delinquent Tax Collector	10,000	9,581	10,000	10,000	0.00%
10-7-10-0-10.05	Selectboard	5,000	5,000	5,000	5,000	0.00%
10-7-10-0-10.30	Health insurance opt out	10,000	10,077	10,000	10,000	0.00%
10-7-10-0-11.00	SS/Medicare - Adm.	27,318	27,336	29,345	28,427	-3.13%
10-7-10-0-11.01	Child Care Contribution Tax	-	-	-	1,668	100.00%
10-7-10-0-12.00	Municipal retirement	20,736	21,982	22,646	22,387	-1.14%
10-7-10-0-15.00	Health & Dental Insurance	20,817	23,084	23,611	39,522	67.39%
10-7-10-0-15.01	Health insurance HSA	1,044	973	901	368	-59.16%
10-7-10-0-15.03	Long term disability	1,750	1,637	1,740	2,160	24.14%
	This space left blank to use for adjustments to the budget					
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10-7-10-0-15.04	Health insurance broker fees	2,300	3,520	2,500	3,500	40.00%
10-7-10-1-42.00	Association dues	350	70	350	100	-71.43%
10-7-10-0-17.00	Recognitions/Awards	1,250	2,417	2,000	2,500	25.00%
10-7-10-1-27.00	Training/Education	5,000	486	5,000	5,000	0.00%
10-7-10-1-29.00	Travel - Adm.	250	37	400	400	0.00%
10-7-10-0-10.03	Election expenses	1,500	3,803	2,500	4,000	60.00%
10-7-10-1-25.03	Town reports	5,000	2,642	3,000	4,000	33.33%
10-7-10-1-20.01	Recording books	3,600	2,029	3,000	3,000	0.00%
10-7-10-1-20.00	Office supplies	6,500	8,212	8,000	8,000	0.00%
10-7-10-1-22.00	Office equipment	10,000	6,148	10,000	7,500	-25.00%
10-7-10-1-30.00	Telephone/Internet	6,000	6,408	9,500	9,500	0.00%
10-7-10-1-30.01	Cell Phones - Admin	-	-	1,000	1,000	0.00%
10-7-10-1-21.00	Postage - Adm.	9,500	9,410	9,000	9,500	5.56%
10-7-10-1-23.00	Website administration	3,850	3,399	4,000	3,500	-12.50%
10-7-10-1-24.00	Advertising - Adm.	3,000	4,915	3,000	4,500	50.00%
10-7-10-3-48.00	General/PACIF Insurance	17,601	16,262	19,280	11,370	-41.03%
10-7-10-3-48.01	Town Center building insurance	6,100	7,128	8,155	10,279	26.04%
10-7-10-3-43.00	Legal	30,000	35,654	30,000	35,000	16.67%
10-7-10-3-46.00	Engineering Review	1,500	-	1,500	1,000	-33.33%
10-7-10-1-45.00	Contract services admin	8,000	16,130	8,000	8,000	0.00%
10-7-10-1-45.03	Contract services election	5,000	2,975	8,000	5,000	-37.50%
10-7-10-1-45.05	Contract services technology support	25,500	30,806	28,000	32,000	14.29%
10-7-10-3-44.00	Contracted services independent Auditors	10,000	10,700	13,000	15,000	15.38%
10-7-10-1-45.07	Contracted Grounds Maintenance	50,000	32,815	35,000	40,000	14.29%
10-7-10-1-45-08	Community Well Being	5,000	4,831	5,000	5,000	0.00%
10-7-10-1-45-06	Technology equipment	6,000	2,898	4,000	4,000	0.00%
10-7-10-2-31.00	Heat	10,000	9,177	10,500	10,500	0.00%
10-7-10-2-32.00	Electric	13,000	13,672	13,500	14,000	3.70%
10-7-10-2-33.00	Water and Sewer	8,000	4,560	8,000	6,500	-18.75%
10-7-10-2-34.00	Trash removal	2,500	2,468	2,500	3,000	20.00%
10-7-10-2-62.00	Building maintenance	15,000	44,067	15,000	25,000	66.67%
10-7-10-2-62.01	Landscaping & tree maintenance	1,500	2,066	1,500	3,000	100.00%
10-7-10-3-42.01	VLCT membership dues	6,595	6,595	6,797	6,947	2.21%
10-7-10-3-80.00	County tax	24,500	26,438	27,000	27,000	0.00%
10-7-10-3-80.03	Emergency management	500	-	500	-	-100.00%
10-8-90-5-95.03	Flags	1,000	395	1,000	750	-25.00%
10-8-90-5-95.04	Greater Burlington Industrial Corp. (GBIC)	-	200	200	200	0.00%
10-8-90-5-95.06	Mount Mansfield Community TV (MMCTV)	-	5,000	5,000	5,000	0.00%
10-7-10-2-43.01	Fire protection	52,000	49,899	55,000	38,033	-30.85%
<b>Total - Town Administration</b>		<b>784,744</b>	<b>821,383</b>	<b>829,033</b>	<b>846,289</b>	<b>2.08%</b>

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**ASSESSORS**

10-7-12-1-45.00	Contract Assessing services	31,000	32,730	32,000	34,000	6.25%
10-7-12-3-47.00	Tax map maintenance	1,500	4,795	1,500	3,000	100.00%
10-7-90-1-91.00	Reappraisal reserve	14,500	14,500	15,000	15,000	0.00%
Reduction in allocation to Reappraisal Reserve					(7,500)	
Total - Assessors		47,000	52,025	48,500	44,500	-8.25%

**PLANNING AND ZONING**

10-7-15-0-10.00	Salaries	131,107	140,778	147,139	155,258	5.52%
10-7-15-0-10.01	Overtime	1,000	-	1,000	1,000	0.00%
10-7-15-0-11.00	SS/Medicare - Adm.	10,172	10,358	11,407	12,032	5.48%
10-7-15-0-11.01	Child Care Contribution Tax	-	-	-	688	100.00%
10-7-15-0-12.00	Municipal retirement	8,917	9,556	10,367	11,329	9.28%
10-7-15-0-15.00	Health & Dental insurance	50,411	56,421	59,124	51,521	-12.86%
10-7-15-0-15.01	Health Insurance HSA	-	-	-	368	100.00%
10-7-15-0-15.03	Long term disability	850	978	900	660	-26.67%
10-7-15-0-15.04	Internship Stipend	2,000	-	2,000	2,000	0.00%
10-7-15-1-27.00	Training/Education (includes lodging & meals)	1,000	1,446	2,500	2,500	0.00%
10-7-15-1-29.00	Travel - PZ (mileage reimbursement)	1,000	465	250	1,000	300.00%
10-7-15-1-42.00	Association dues	750	180	750	500	-33.33%
10-7-15-1-20.00	Office supplies	3,000	688	1,500	1,500	0.00%
10-7-15-1-20.01	Office equipment (copier)	3,000	1,368	1,500	1,500	0.00%
10-7-15-1-20.02	Cell Phones	-	-	1,000	1,000	0.00%
10-7-15-1-21.00	Postage - PZ	800	199	500	1,000	100.00%
10-7-15-1-24.00	Advertising - PZ	3,500	1,512	3,000	3,000	0.00%
10-7-15-1-45.00	Contract services planning & zoning	5,000	200	5,000	5,000	0.00%
10-7-15-1-43.01	Transportation Planning	20,000	5,448	10,000	10,000	0.00%
Transportation planning reduction					(7,500)	
10-8-90-5-95.08	Regional Planning Dues CCRPC	5,842	5,842	6,335	6,750	6.55%
10-7-15-3-43.01	Engineering	2,000	205	2,000	2,000	0.00%
10-7-15-3-43.02	Legal Reserve (10K reserve balance limit)	5,000	7,890	10,000	10,000	0.00%
Total - Planning and Zoning		255,349	243,534	276,272	273,106	-1.15%

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**POLICE DEPARTMENT**

10-7-20-0-10.00	Regular salaries	384,599	20,810	346,580	375,242	8.27%
10-7-20-0-10.07	Bonus	-	-	797	-	-100.00%
10-7-20-0-10.06	On-call hours	11,500	-	12,000	-	-100.00%
10-7-20-0-10.99	Overtime	20,000	444	15,000	15,000	0.00%
10-7-20-0-10.30	Health insurance opt out	5,000	962	5,000	-	-100.00%
10-7-20-0-11.00	Social Security/Medicare	34,425	2,115	29,597	30,049	1.53%
10-7-20-0-11-.01	Child Care Contribution Tax	-	-	-	1,717	100.00%
10-7-20-0-12.00	Municipal retirement	40,392	1,486	39,351	42,205	7.25%
10-7-20-0-15.00	Health insurance	87,243	1,119	76,947	119,438	55.22%
10-7-20-0-15.01	Health insurance HSA	522	-	-	1,035	0.00%
10-7-20-0-15.03	Long term disability	2,070	11	1,920	2,230	16.15%
10-7-20-0-15.04	Short Term disability	600	12	720	720	0.00%
	This space left blank to use for adjustments to the budget					
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10-7-20-0-10.05	Life insurance	2,000	-	2,000	2,000	0.00%
10-7-20-0-15.06	K9 Expense	-	-	-	100	100.00%
10-7-20-1-22.04	Contract Services Chief of Police	-	386,485	78,000	78,000	0.00%
10-7-20-0-10.04	Constable training	500	-	500	500	0.00%
10-7-20-1-27.00	Training/Education	5,000	-	5,000	3,200	-36.00%
10-7-20-1-29.00	Travel	500	197	500	-	-100.00%
10-7-20-1-16.00	Uniforms, vests, tasors	10,000	5,401	10,000	5,000	-50.00%
10-7-20-1-16.02	Tasors	-	-	-	5,000	100.00%
10-7-20-1-16.01	Body Cameras	4,000	2,919	4,000	4,000	0.00%
10-7-20-1-20.00	Office supplies Admin	2,500	1,028	2,500	500	-80.00%
10-7-20-1-22.00	Office equipment (Copier & DPS)	8,000	3,483	8,000	5,000	-37.50%
10-7-20-1-22.01	Computer - Office & Camera	1,500	102	1,500	3,000	100.00%
10-7-20-3-95.21	Community Relations	-	191	1,200	1,200	0.00%
10-7-20-1-28.00	Forensic testing & Evidence Collection	500	-	500	500	0.00%
10-7-20-1-30.00	Telephone/Internet	10,500	7,789	8,500	8,500	0.00%
10-7-20-1-30.01	Cell Phones	-	-	2,000	2,000	0.00%
10-7-20-1-22.02	General/PACIF insurance	23,910	24,211	26,854	39,013	45.28%
10-7-20-2-20.10	Polygraph testing	800	-	800	250	-68.75%
10-7-20-3-20.00	Police supplies (non office & non uniform)	5,000	7,692	5,000	4,000	-20.00%
10-7-20-3-20.02	Police Equipment (non office, non uniform, non car)	-	-	-	10,500	100.00%
10-7-20-5-50.00	Cruiser Fuel: Gas	25,000	316	25,000	15,000	-40.00%
10-7-20-5-50.02	Cruiser Fuel: Electric	1,000	422	1,000	750	-25.00%
10-7-20-3-35.00	Equipment repair	1,500	-	1,500	-	-100.00%
10-7-20-5-52.00	Police cruiser repair	8,000	6,999	8,000	10,000	25.00%
10-7-20-5-52.19	Police cruiser tires	3,500	6,498	3,500	-	-100.00%
10-7-20-0-90.01	Police Capital Reserve	-	-	-	80,000	0.00%
	Reduce one cruiser purchase				(80,000)	
10-7-20-5-50.01	Community outreach Howard Center	10,000	9,490	-	-	0.00%
10-8-90-5-95.20	Chittenden Unit for Special Investigations	-	-	3,431	6,853	99.74%
	<b>Total - Police Department</b>	<b>710,061</b>	<b>490,183</b>	<b>727,197</b>	<b>792,502</b>	<b>8.98%</b>

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**LIBRARY DEPARTMENT**

10-7-35-0-10.00	Salaries	194,486	204,390	216,437	210,322	-2.83%
10-7-35-0-10.01	Bonus	-	-	1,892	168	-91.12%
10-7-35-0-10.30	Health insurance opt out	5,000	5,039	5,000	5,000	0.00%
10-7-35-0-11.00	Social Security/Medicare	15,360	14,720	17,196	16,593	-3.51%
10-7-35-0-11.01	Child Care Contribution Tax	-	-	-	948	100.00%
10-7-35-0-12.00	Municipal retirement	7,855	11,610	12,398	12,142	-2.06%
10-7-35-0-15.00	Health insurance	31,700	34,676	35,476	38,026	7.19%
10-7-35-0-15.03	Long term disability	710	733	840	700	-16.67%
10-7-35-1-27.00	Training/Education	300	81	300	300	0.00%
10-7-35-1-29.00	Travel	300	115	300	300	0.00%
10-7-35-1-20.00	Office supplies	2,000	2,021	2,250	2,500	11.11%
10-7-35-1-21.00	Postage	1,000	745	1,000	1,500	50.00%
10-7-35-1-22.00	Computer	2,500	2,228	2,500	3,500	40.00%
10-7-35-3-20.01	Books	17,000	19,630	20,000	20,000	0.00%
10-7-35-3-20.02	Technology Public Use Room	-	-	3,000	3,000	0.00%
10-7-35-3-45.01	Programs	1,200	1,637	1,200	1,500	25.00%
10-7-35-1-29.01	General/PACIF insurance	6,258	7,013	7,950	9,197	15.69%
10-7-35-1-30.00	Telephone	3,554	2,382	2,700	2,700	0.00%
10-7-35-2-31.00	Heat	3,500	3,046	4,000	3,500	-12.50%
10-7-35-2-32.00	Electricity	4,700	5,652	5,200	6,000	15.38%
10-7-35-2-32.01	Electric Vehicle Charging Station	800	3,153	1,000	5,000	400.00%
10-7-35-2-33.00	Water and Sewer	2,000	1,385	2,000	1,600	-20.00%
10-7-35-2-62.00	Building Maintenance (routine)	12,000	11,004	15,000	15,000	0.00%
10-7-90-2-92.01	Library reserve	12,000	12,000	12,000	15,000	25.00%
10-7-90-2-92.01	Library reserve				(15,000)	
<b>Total - Richmond Free Library</b>		<b>324,223</b>	<b>343,260</b>	<b>369,639</b>	<b>359,497</b>	<b>-2.74%</b>

Town of Richmond  
 FY26 Budget Expenses  
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<b>FIRE DEPARTMENT</b>						
10-7-40-0-10.00	Salaries	55,000	65,793	57,000	70,000	22.81%
10-7-40-0-11.00	Social Security/Medicare	4,235	5,033	4,389	5,390	22.81%
10-7-40-0-11.01	Child Care Contribution Tax	-	-	-	332	100.00%
10-7-40-1-18.00	Medical	1,500	908	1,000	1,000	0.00%
10-7-40-1-27.00	Training/Education	2,000	677	1,000	1,000	0.00%
10-7-40-1-29.00	Travel	1,600	788	1,000	1,000	0.00%
10-7-40-1-30.00	Telephone/Internet	3,500	4,544	4,000	4,500	12.50%
10-7-40-1-30.01	Cell Phones	-	-	500	500	0.00%
	Recognition & Awards - Annual Banquet				2,500	100.00%
10-7-40-1-95.00	Public relations	600	610	700	1,000	42.86%
10-7-40-2-31.00	Heat	4,000	2,255	4,000	3,000	-25.00%
10-7-40-2-32.00	Electricity	2,500	2,568	2,500	2,800	12.00%
10-7-40-2-33.00	Water and Sewer	2,000	1,354	2,000	2,000	0.00%
10-7-40-2-62.00	Maintenance - General	10,000	6,602	10,000	10,000	0.00%
10-7-40-2-30.00	General/PACIF insurance	8,915	10,847	9,766	13,425	37.47%
10-7-40-5-35.01	Radio repair & replacement	10,000	7,402	10,000	10,000	0.00%
10-7-40-5-35.03	Radio dispatch	5,600	5,852	5,600	5,600	0.00%
10-7-40-5-50.00	Gas, oil & diesel fuel	5,000	3,107	4,000	4,000	0.00%
10-7-40-5-51.01	Pump testing	1,500	1,100	1,500	1,500	0.00%
10-7-40-5-52.00	Fleet maintenance	10,000	19,182	10,000	15,000	50.00%
10-7-40-5-52.02	Hose testing	4,500	3,813	5,500	4,500	-18.18%
10-7-40-5-53.01	Equipment repair	3,000	2,029	3,000	3,000	0.00%
10-7-40-5-55.00	Supplies	3,500	6,079	3,500	4,500	28.57%
10-7-40-5-57.00	Equipment purchase	35,000	22,348	35,000	25,000	-28.57%
	Reduction in equipment purchase				(10,000)	
	Fire Department Needs Assessment				25,000	
10-7-40-5-80.05	2018 Engine principal #3	48,572	48,572	48,572	48,572	0.00%
10-7-40-5-80.06	2018 Engine interest #3	3,109	3,208	2,065	1,035	-49.88%
10-7-90-5-90.03	2005 Engine bond	10,000	10,000	10,000	10,000	0.00%
10-7-40-5-80.03	2005 Engine Interest	517	333	126	-	-100.00%
10-7-90-5-93.04	Safety equipment & gear reserve	40,000	40,000	5,000	20,000	300.00%
	Reduction in safety equipment due to prior purchases				(20,000)	
10-7-90-5-93.00	Fire Capital reserve	150,000	150,000	220,000	250,000	13.64%
	Reconfigures Capital Plan				(70,000)	
<b>Total - Fire Department</b>		<b>426,148</b>	<b>425,004</b>	<b>461,718</b>	<b>446,154</b>	<b>-3.37%</b>

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<b>RECREATION &amp; TRAILS</b>						
10-7-60-0-10.00	Recreation salaries	2,800	2,580	2,340	2,600	11.11%
10-7-60-0-11.00	Social Security/Medicare	216	197	180	200	11.11%
10-7-60-0-11.01	Child Care Contribution Tax	-	-	-	11	100.00%
10-7-60-1-42.01	General/PACIF insurance	438	482	527	1,009	91.44%
10-7-60-2-32.00	Electricity	750	391	750	700	-6.67%
10-7-60-2-33.00	Water and Sewer	1,500	1,019	2,000	1,500	-25.00%
10-7-60-2-34.00	Trash removal	1,500	2,228	1,750	2,000	14.29%
10-7-60-2-62.00	Park maintenance	3,000	11,791	3,000	3,000	0.00%
10-7-60-2-62.01	Trails maintenance	1,000	310	1,000	1,000	0.00%
10-7-60-2-62.03	Gardening & Landscaping	-	-	1,000	1,000	0.00%
10-7-60-2-62.02	Recreation equipment	3,000	-	3,000	3,000	0.00%
10-7-60-3-95.01	Special events	500	-	500	-	-100.00%
10-7-60-3-95.00	Conservation commission supplies	500	-	500	-	-100.00%
10-7-90-2-92.02	Conservation fund 1Cent	78,163	78,163	79,359	-	-100.00%
10-7-60-3-95.04	July 4th / Fireworks	13,000	12,500	15,000	15,000	0.00%
10-8-90-5-92.21	Lake Iroquois Association	-	-	2,000	2,000	0.00%
10-8-90-5-92.22	Lake Iroquois Recreation District	2,000	3,000	2,000	3,000	50.00%
10-8-90-5-95.09	Richmond Community Band	-	-	400	400	0.00%
10-8-90-5-95.21	Richmond Farmers Market	-	-	2,500	2,500	0.00%
10-7-60-3-95.05	Camel's Hump Little League Field	-	-	3,000	3,000	0.00%
10-7-60-3-95.06	Halloween on the Green	-	-	350	350	0.00%
<b>Total - Recreation &amp; Trails</b>		<b>108,367</b>	<b>112,661</b>	<b>121,156</b>	<b>42,270</b>	<b>-65.11%</b>

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**CHARITABLE APPROPRIATIONS (Items in this section moved to other sections. Included here to view historical funding. )**

10-8-90-5-95.01	VT Family Network	500	500	-	0.00%
10-8-90-5-95.02	Age Well	2,500	2,500	-	0.00%
10-8-90-5-95.04	Greater Burlington Industrial Corp. (GBIC)	200	200	-	0.00%
10-8-90-5-95.06	Mount Mansfield Community TV (MMCTV)	5,000	5,000	-	0.00%
10-8-90-5-95.07	Lund	1,000	1,000	-	0.00%
10-8-90-5-95.09	Richmond Community Band	400	400	-	0.00%
10-8-90-5-95.10	Richmond Rescue	58,338	58,338	-	0.00%
10-8-90-5-95.12	Special Services Transportation Agency	3,000	3,008	-	0.00%
10-8-90-5-95.13	UVM Home Health & Hospice	11,000	11,000	-	0.00%
10-8-90-5-95.14	VT Center for Independent Living	375	375	-	0.00%
10-8-90-5-95.16	Committee on Temporary Shelter (COTS)	1,000	1,000	-	0.00%
10-8-90-5-95.17	Our Community Cares Camp (OCCC)	3,000	3,000	-	0.00%
10-8-90-5-95.18	Steps against domestic violence	1,250	1,250	-	0.00%
10-8-90-5-95.20	Chittenden Unit for Special Investigations	6,234	6,234	-	0.00%
10-8-90-5-92.21	Lake Iroquois Association	2,000	2,000	-	0.00%
10-8-90-5-95.21	Richmond Farmers Market	1,500	1,500	-	0.00%
10-8-90-5-95.22	Turning Point Center of Chittenden County	1,000	1,000	-	0.00%
Total - Appropriations		98,297	98,305	-	0.00%

**CONTRACTED - Social Services**

10-8-90-5-95.12	Special Services Transportation Agency (SSTA)	-	-	3,000	3,500	16.67%
10-7-20-5-50.01	Community outreach - Howard Center	-	-	10,000	12,500	25.00%
10-7-20-4-00.00	Williston Community Justice Center	-	-	15,840	15,840	0.00%

**DONATIONS - Social Services - Voted**

10-8-90-5-95.01	VT Family Network	-	-	500	-100.00%
10-8-90-5-95.02	Age Well	-	-	3,500	-100.00%
10-8-90-5-95.14	VT Center for Independent Living	-	-	375	-100.00%
10-8-90-5-95.16	Committee on Temporary Shelter (COTS)	-	-	1,000	-100.00%
10-8-90-5-95.17	Our Community Cares Camp (OCCC)	-	-	3,000	-100.00%
10-8-90-5-95.18	Steps against domestic violence	-	-	1,500	-100.00%
10-8-90-5-95.22	Turning Point Center of Chittenden County	-	-	5,000	-100.00%
10-8-90-5-95.31	Hope Works	-	-	1,885	-100.00%

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**DONATIONS - Health Services - Not Voted**

10-8-90-5-95.10	Richmond Rescue	-	-	58,338	60,088	3.00%
10-8-90-5-95.13	UVM Home Health & Hospice	-	-	12,500	12,500	0.00%
Total - Donations & Contracted Social and Health Services		-	-	116,438	104,428	-10.31%

<b>General Fund Total</b>	<b>2,754,189</b>	<b>2,586,354</b>	<b>2,949,953</b>	<b>2,908,746</b>	<b>-1.40%</b>
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Town of Richmond  
FY26 Budget Expenses  
Draft as of 1/7/25

HIGHWAY						
11-7-50-0-10.00	Regular salaries	393,726	400,269	412,443	454,584	10.22%
11-7-50-0-10.02	Bonus	-	-	2,459	5,476	122.68%
11-7-50-0-10.98	Overtime	45,000	59,666	50,000	50,000	0.00%
11-7-50-0-10.30	Health insurance opt out	10,000	12,135	12,500	20,000	60.00%
11-7-50-0-11.00	Social Security/Medicare	34,167	32,131	36,760	40,815	11.03%
11-7-50-0-11.02	Child Care Contribution Tax	-	-	-	2,332	100.00%
11-7-50-0-12.00	Municipal retirement	29,614	31,877	31,638	36,979	16.88%
11-7-50-0-15.00	Health & Dental Insurance	65,251	64,843	63,481	55,868	-11.99%
11-7-11-0-15.01	Health Insurance HSA	-	-	-	-	0.00%
11-7-10-0-15.03	Long term disability	2,325	2,333	2,970	3,040	2.36%
11-7-50-0-16.00	Uniforms	3,500	3,185	3,500	3,750	7.14%
11-7-50-2-29.00	Education /Licenses	200	108	200	200	0.00%
11-7-50-1-29.00	Travel	200	96	200	200	0.00%
11-7-50-1-20.00	Office supplies	1,000	49	1,000	500	-50.00%
11-7-50-1-30.00	Telephone/Internet	3,300	4,622	2,800	4,000	42.86%
11-7-50-1-30-01	Cell Phones	-	-	1,000	1,000	0.00%
11-7-50-2-29.01	General Insure/VLCT PACIF	33,489	34,441	33,623	41,804	24.33%
11-7-50-2-31.00	Heat	9,000	6,228	9,000	7,500	-16.67%
11-7-50-2-32.00	Electricity - Garage	2,700	2,565	3,000	3,000	0.00%
11-7-50-3-32.01	Electricity - Street lights	18,000	14,970	16,000	17,000	6.25%
11-7-50-2-33.00	Water and Sewer	2,000	1,548	2,000	1,750	-12.50%
11-7-50-2-34.00	Trash removal	1,500	1,870	1,800	2,000	11.11%
11-7-50-2-62.00	Building maintenance	8,000	7,617	8,000	10,000	25.00%
11-7-50-5-35.00	Radio	600	-	600	500	-16.67%
11-7-50-5-35.01	Radio repair	300	416	300	500	66.67%
11-7-50-5-50.00	Gas & Oil	1,000	1,923	2,000	500	-75.00%
11-7-50-5-50.02	Diesel fuel	55,000	52,628	60,000	65,000	8.33%
11-7-50-6-46.00	Engineers/Consultants - roads	500	-	500	500	0.00%
11-7-50-5-52.00	Repair - Dump Truck Fleet	15,000	18,509	15,000	16,000	6.67%
11-7-50-5-52.06	Repair - Pickup Truck Fleet	1,000	316	1,000	1,000	0.00%
11-7-50-5-52.01	Repair - Excavator	500	699	500	750	50.00%
11-7-50-5-52.04	Repair - Grader	1,000	1,034	1,000	1,500	50.00%
11-7-50-5-52.05	Repair - Loader	500	470	500	750	50.00%
11-7-50-5-52.07	Repair - Sidewalk plow	500	621	500	250	-50.00%
11-7-50-5-52.08	Repair - Roadside mower	1,000	717	1,000	1,000	0.00%
11-7-50-5-52.09	Repair - Tractor	500	-	500	500	0.00%
11-7-50-5-52.10	Repair - Utility vehicle	1,500	1,207	1,500	2,000	33.33%
11-7-50-5-53.00	Repair - Small equipment	1,000	1,725	1,000	1,000	0.00%
11-7-50-5-52.03	Winter maintenance attachments	500	-	500	500	0.00%
11-7-50-6-57.01	Cutting edges	11,000	12,167	10,000	10,000	0.00%
11-7-50-5-52.18	Tire chains	1,200	898	1,000	1,000	0.00%
11-7-50-5-52.19	Tires	9,000	8,791	9,000	10,000	11.11%
11-7-50-6-45.18	Equipment rental	10,000	9,621	10,000	10,000	0.00%
11-7-50-6-57.00	Small equipment purchase	7,000	2,273	7,000	7,000	0.00%
11-7-50-6-57.03	Welding & cutting supplies	1,000	630	1,000	1,000	0.00%
11-7-50-6-57.04	Equip. rental wood chip	2,000	2,034	2,500	2,600	4.00%
11-7-50-6-57.19	Equipment parts - Miscellaneous	1,000	44	1,000	1,000	0.00%
11-7-50-6-60.19	Supplies - Miscellaneous	1,000	-	1,000	1,000	0.00%
11-7-50-6-60.00	Patching	2,000	4,818	2,000	5,000	150.00%
11-7-50-6-60.01	Chloride	15,000	13,986	15,000	15,000	0.00%
11-7-50-6-62.02	Sweeping	5,000	4,500	5,000	5,500	10.00%
11-7-50-6-63.00	Centerline paint & shoulder	7,000	5,540	28,400	30,000	5.63%
11-7-50-6-63.02	Signs	4,500	3,142	4,500	4,500	0.00%
11-7-50-6-63.03	Crosswalks Illuminated	6,500	-	-	-	0.00%
11-7-50-6-63.04	Traffic Calming measures	10,000	3,626	10,000	10,000	0.00%
11-7-50-6-64.00	Culverts	7,500	7,325	7,500	10,000	33.33%
11-7-50-6-60.03	Gravel & aggregates	130,000	103,475	120,000	120,000	0.00%



Town of Richmond  
 FY26 Budget Expenses  
 Draft as of 1/7/25

11-7-50-6-60.05	Salt	100,000	79,900	100,000	100,000	0.00%
11-7-50-6-60.06	Sand	40,000	15,796	40,000	35,000	-12.50%
11-7-50-6-64.01	Retreatment	325,000	271,425	295,000	300,000	1.69%
11-7-50-6-64.02	Storm water & sidewalks	140,000	86,756	140,000	140,000	0.00%
11-7-90-2-90.11	Jericho Road principal	43,200	43,200	43,200	43,200	0.00%
11-7-90-2-90.13	Jericho Road Interest	15,761	15,761	14,068	12,312	-12.48%
11-7-90-5-90.15	Project 4a Millet storm water	7,046	7,046	7,046	7,046	0.00%
11-7-90-5-90.36	2017 FY20 Grader principal	30,000	30,000	-	-	0.00%
11-7-90-5-90.37	2017 FY20 Grader interest	553	656	-	-	0.00%
11-7-90-5-90.33	2019 FY20 Dump truck #4 principal	24,000	24,067	-	-	0.00%
11-7-90-5-90.34	2019 FY20 Dump truck #4 interest	442	463	-	-	0.00%
11-7-90-5-90.44	2020 FY20 Dump Truck #2 principal	26,920	26,920	1,920	-	-100.00%
11-7-90-5-90.45	2020 FY20 Dump Truck #2 interest	552	570	37	-	-100.00%
11-7-90-5-93.01	Reserve - Highway Capital	50,000	50,000	218,000	260,000	19.27%
	Restructured Capital Plan				(85,000)	
11-7-90-5-93.02	Reserve - Bridge & Culvert	37,000	37,000	55,000	55,000	0.00%
	Southview not happening until 2031				(55,000)	
11-7-90-5-93.03	Reserve - Guardrail	15,000	15,000	11,000	10,000	-9.09%
11-7-90-5-93.04	Reserve - New Sidewalks	25,000	25,000	-	-	0.00%
11-7-90-5-93.05	Reserve - New Transportation Infrastructure	-	-	25,000	-	-100.00%
	Total - Highway Department	1,854,546	1,673,248	1,965,945	1,920,205	-2.33%
	<b>Budget Amounts for Voter Approval</b>	<b>4,608,734</b>	<b>4,259,602</b>	<b>4,915,898</b>	<b>4,828,951</b>	<b>-1.77%</b>

Town of Richmond  
 FY26 Budget Revenues  
 Draft as of 1/7/25

Chart of Account #	Revenue Budget Accounts	Budget FY24	Actual FY24	Budget FY25	Budget FY26	FY 25/26 % Change
<b>Administration Operations</b>						
10-6-01-1-01.10	PROPERTY TAX REVENUE	2,410,420	2,416,181	2,080,526	2,418,665	16.25%
10-6-01-1-01.12	Delinquent tax penalty	10,000	9,319	10,000	10,000	0.00%
10-6-01-1-01.13	Delinquent tax interest	10,000	3,863	10,000	5,000	-50.00%
10-6-01-1-01.14	Current taxes - interest	10,000	7,977	10,000	9,000	-10.00%
10-6-01-1-01.19	Education fee retained	15,187	17,419	17,082	19,861	16.27%
10-6-01-1-01.17	State PILOT funds	4,942	4,942	5,000	5,000	0.00%
10-6-02-2-10.10	Act 60 Reappraisal grant	15,000	15,079	15,000	15,000	0.00%
10-6-02-2-10.12	Equalization grant	1,760	1,774	1,765	1,800	1.98%
10-6-02-2-10.13	Railroad tax	3,800	3,601	4,000	4,000	0.00%
10-6-02-2-10.14	Current Use/Hold Harmless program	85,675	81,082	85,000	85,000	0.00%
10-6-02-2-10.18	Land Use Change Penalties	-	3,935	-	2,000	100.00%
10-6-10-1-01.11	Zoning permits/hearing fees	35,000	43,670	35,000	40,000	14.29%
10-6-10-1-20.01	Water/Sewer admin. reimbursement	41,500	41,500	43,394	45,202	4.17%
10-6-10-1-20.05	Water/Sewer audit reimbursement	4,833	1,467	5,000	5,000	0.00%
10-6-10-1-21.01	Town Center rent - utilities reimbursement	23,000	19,758	25,000	25,000	0.00%
10-6-10-1-21.03	Town Center rent - insurance reimbursement	6,100	7,128	6,100	10,279	68.51%
10-6-10-2-62.00	Town Center rent - building maintenance	15,000	15,000	15,000	25,000	66.67%
10-6-10-1-40.05	Net Interest on General Checking Account	14,000	203,760	100,000	50,000	-50.00%
10-6-10-3-11.10	Beverage licenses	1,500	970	1,400	1,400	0.00%
10-6-10-3-11.11	Dog licenses	4,000	3,763	4,000	4,000	0.00%
10-6-10-3-30.10	Recording fees	20,000	12,542	20,000	15,000	-25.00%
10-6-10-3-30.12	Vault time & copies	2,000	1,369	2,500	2,000	-20.00%
10-6-10-3-30.13	Certified copies	2,500	1,656	3,000	2,000	-33.33%
10-6-10-3-30.14	Marriage licenses	300	310	250	250	0.00%
10-6-10-3-30.15	Vehicle registration Fees	72	45	100	100	0.00%
10-6-10-3-30.18	Cannabis Fees	-	200	100	200	100.00%
10-6-20-2-01.10	PD local fines	5,000	2,475	5,000	2,500	-50.00%
10-6-20-2-02.10	PD receipts	500	20	500	100	-80.00%
10-6-20-2-04.00	PD short term contracts	1,500	-	250	-	-100.00%
10-6-20-2-20.10	PD Overtime Grants	-	-	-	-	0.00%
10-6-20-2-20.11	PD Uniform traffic tickets	3,500	4,022	2,000	5,000	150.00%
10-6-20-2-97.00	PD sale of town property	5,000	9,987	-	-	0.00%
10-6-35-2-32.00	Library Electric Vehicle Charging Station	800	3,153	1,000	5,000	400.00%
10-6-35-3-00.10	Library Non Resident Fees	800	1,845	800	2,000	150.00%
10-6-35-3-20.02	Library Public Technology Use Room Fees	-	-	3,000	3,000	0.00%
10-6-60-6-00.10	Recreation Field use fees	500	405	-	500	0.00%
<b>FUND BALANCE USAGE</b>						
10-6-00-0-00.02	Community Well being - transfer from fund 14 Opioid Reserve	-	-	5,000	5,000	0.00%
10-0-00-0-00.00	General Offset from General Unassigned funds	-	-	433,186	84,889	0.00%
<b>Total General Fund Revenue</b>		<b>2,754,189</b>	<b>2,940,215</b>	<b>2,949,953</b>	<b>2,908,746</b>	<b>-1.40%</b>
<b>11-6-01-1-01.10 Current year property tax</b>						
11-6-01-1-01.10	Current year property tax	1,237,646	1,237,646	1,849,945	1,792,105	-3.13%
11-6-02-2-05.10	Highway state aid	113,500	124,685	113,500	125,000	10.13%
11-6-50-0-01.10	Overweight permits	1,500	1,425	1,500	1,500	0.00%
11-6-50-0-01.12	Public right of way permits	1,400	585	500	600	20.00%
11-6-50-0-01.11	Access permits	500	990	500	1,000	100.00%
<b>FUND TRANSFERS</b>						
11-0-00-0-00.00	Highway Equipment Offset from Highway Restricted funds	500,000	-	-	-	0.00%
<b>Total Highway Revenue</b>		<b>1,854,546</b>	<b>1,365,331</b>	<b>1,965,945</b>	<b>1,920,205</b>	<b>-2.33%</b>
<b>Total General &amp; Highway Revenue</b>		<b>4,608,735</b>	<b>4,305,546</b>	<b>4,915,898</b>	<b>4,828,951</b>	<b>-1.77%</b>
<b>(non tax revenue)</b>		<b>960,669</b>	<b>651,719</b>	<b>985,427</b>	<b>618,181</b>	<b>-37.27%</b>

Town of Richmond  
 FY26 Budget Revenues  
 Draft as of 1/7/25

<b>Tax Rate Estimate FY2026</b>				
	Grandlist 07/15/24	Amount To Be Raised	Tax Rate per \$100	
<u>Current Fiscal Year</u>				
<b>FY 2024 - 2025</b>	\$ 7,935,922	\$ 3,930,471	\$ 0.4953	GF rate for tax billing purposes
			\$ 0.0016	GF rate for exemptions
			\$ 0.4969	Town rate/SB Approved 07/06/23
<u>Next Fiscal Year</u>	Grandlist 07/15/24			
<b>FY 2025 - 2026</b>	\$ 8,050,387	\$ 4,210,770	\$ 0.5231	GF rate for tax billing purposes
			\$ 0.0016	GF rate for exemptions
			\$ 0.5246	Total Town Rate/SB - To be set July 2025
			\$ 0.0277	Rate Increase over prior year tax rate
			5.58%	Percentage increase over prior year

<b>Estimated Amount to be raised from FY26 Property Taxes to support Exemptions</b>					
<u>Exemptions</u>	Homestead \$	Non-Homestead \$	Homestead School Rate	Non-Homestead School Rate	Tax dollars
Veterans	\$ 420,000		1.0494		4,407
Veterans	\$	60,000		1.2098	726
Richmond Terrace	\$	635,638		1.2098	7,690
Total dollars to be raised					12,823
<u>Tax Rate for Exemptions</u>	Grandlist July 1, 2024	Tax dollars	Tax Rate		
<b>FY 2024- 2025</b>	\$ 8,050,387	\$ 12,823	0.0016	GF rate for exemptions	

**UNASSIGNED FUNDS CURRENT YEAR**

0.15

BALANCE SHEET DATA	FY23 Audit Shows	FY24 Audit Shows	FY25 Projected Changes	FY25 Balance Predicted	FY26 Per Policy 15% should be on hand
<b>Restricted - Highway only</b>	708,712	340,123			0
2019 Flood reimbursement ERAF			41,940		
2023 Flood reimbursement from FEMA			413,321		
2023 Flood reimbursement FHWA			92,331		
2023 deferred expenses Old Jericho & Dugway			(374,801)		
2024 Windstorm reimbursement			10,491		
FEMA Highway 2024 Flood Expenses			(1,860,568)		
Savings in FY25 Gravel and Aggregate			30,000		
Savings in FY24 Stormwater and Sidewalks			60,000		
Savings in FY25 Sand			10,000		
UTILIZE RESERVES BRIDGE & CULVERT			473,926		
UTILIZE RESERVES SPECIAL PROJECTS			795,287		
Sub Total	708,712	340,123	(308,072)	32,051	288,031
Restricted Funds Over/Under 15% of Highway Budget					-255,980 Under
<b>Unassigned Funds - General</b>	922,673	1,175,484			0
Budgeted use of Unassigned Fund to offset tax rate			(433,186)		
2019 Flood reimbursement ERAF & CATZ			5,010		
2023 Flood reimbursement FEMA			42,661		
2024 Flood Expenses			(69,159)		
Police Vacancy Savings as of 12/03/24			56,371		
Sub Total	922,673	1,175,484	(398,303)	777,181	436,312
Unassigned Funds Over/Under 15% of Non-Highway Budget					340,869 Over
<b>Total</b>	<b>1,631,385</b>	<b>1,515,607</b>	<b>(706,375)</b>	<b>809,232</b>	<b>724,343</b>

**84,889** Over 15% Combined Restricted and Unassigned Funds

**Restricted - Highway Funds**

Can only be used for the Highway Department

FEMA funds can only be used for the Highway Department and impact Restricted Funds.

If the balance is a negative number it has to come off the Unassigned balance.

**Unassigned Funds - General**

Can be used for Highway and Non Highway expenses.

**Projected FEMA reimbursements from 2024 flood**

Highway at 75%	1,395,426
General at 75%	51,869
<b>Total</b>	<b>1,447,295</b>

**Reimbursements to Reserve Fund Use**

Bridge and Culvert Reserve	473,926
Special Projects Reserve	795,287
<b>Total</b>	<b>1,269,213</b>

**FEMA Funds Remaining after Reserve Reimbursements**

178,082

**Proposed Reductions in contributions to reserve funds in FY26**

Highway Capital Reserve	85,000	Would need to be reimbursed with about \$50K in FY29 to avoid negative balance
Police Capital Reserve	80,000	Does not need FEMA funds to reimburse if we reconfigure replacement schedule
Library Reserve	15,000	Does not need FEMA funds to reimburse due to no defined uses
Fire Safety Equipment Reserve	20,000	Does not need FEMA funds to reimburse due to not going negative until FY32
Bridge and Culvert Reserve	55,000	Does not need FEMA funds to reimburse due to not going negative until FY31
Fire Capital Reserve	70,000	Does not need FEMA funds to reimburse due to not going negative through FY32
Reappraisal reserve	7,500	Does not need FEMA funds to reimburse due next reappraisal being several years away

**CAPITAL RESERVE EXPENDITURES**

	<b>FY24 Reserve Expenditures</b>	<b>FY25 Reserve Expenditures</b>	<b>FY26 Reserve Expenditures</b>
<b>Police</b>			
Capital Reserve			
Cruiser Outfitted			cancelled
<b>Fire</b>			
Capital Reserve			
Jaws of Life	25,000		
Replace shingles on addition	5,000		
Brush Truck	269,159		
Outside Utility Shed			10,000
Chasis for New Rescue Truck		121,300	
Safety Equipment reserve			
Airpacks	18,000		
Air Tanks	9,000	3,000	1,500
Turnout Gear	8,000	10,000	10,000
<b>Highway</b>			
Capital Reserve			
Pickup Truck with plow #7	53,000		
Tractor	100,000		
Tractor Ventrac		52,000	
Dump Truck #4			245,000
Pickup Truck with plow #5			57,000
Bridge & Culvert Reserve			
Guardrail Reserve		40,000	
<b>Planning</b>			
New Sidewalk Reserve			
Bridge Street Phase 1 Planning	Cancelled	Cancelled	Cancelled
Scoping			
Western Gateway			
Thompson Road, Huntington, Cochran			
<b>LIBRARY</b>			
New Boiler		Town Center Fund	
Flooring		15,000	
Lighting		15,000	
Painting			25,000
<b>TOWN CENTER</b>			
Library Boiler		20,000	

		FY24	FY25			
			Budgeted Contributions	Planned Usage	Unplanned Usage	Balance
<b>RESERVE ACCOUNTS</b>						
<b>CAPITAL PROJECT FUNDS</b>						
39	PZ Legal Reserve	(940)	10,000	-	(1,859)	7,201
46	Fire Safety Equip & Gear	25,199	5,000	(13,000)		17,199
50	Conservation Commission	293,399	79,359			372,758
51	Police	40,783				40,783
52	Library	57,849	12,000			69,849
53	Fire Dept.	43,247	220,000	(121,300)		141,947
54	Fire Dept. impact Fees	33,357				33,357
55	Highway Capital	0	218,000	(31,197)		186,803
56	Highway Bridge & Culvert	418,926	55,000	(473,926)		-
59	Highway Guardrails	29,016	11,000	(40,000)		16
60	Sidewalk Reserve	65,000				65,000
63	Railroad St.	7,069	25,000			32,069
<b>SPECIAL REVENUE FUNDS</b>						
61	Reappraisal	44,982	15,000			59,982
62	Records Restoration	215,328			(1,227)	214,101
64	Adam Muller Flag	1,543				1,543
65	Recreation Path	1,201				1,201
66	Soccer	17,343				17,343
13	ARPA	1,040,641		(1,040,641)		-
16	Special Projects Reserve		795,287	(795,287)		-
67	Tree Replacement	237				237
58	Lister Education	1,357				1,357
69	Andrews Community Forrest	29,500				29,500
<b>TOTAL RESERVES IN GENERAL CHECKING</b>		<b>2,365,037</b>	<b>1,445,646</b>	<b>(2,515,351)</b>	<b>(3,086)</b>	<b>1,292,246</b>
<b>SEPARATE BANKING ACCOUNTS</b>						
25	Town Center Fund	266,180	113,750	(101,062)		278,868
30	Fiduciary Funds					
14	Opioid	3,558		(5,000)		(1,442)
31	Edmunds	25,450				25,450
32	Shonyon A	3,255				3,255
33	Shonyon B	3,520				3,520
35	Technical Review/Engineering Fees	897				897
49	July 4th Celebration	1,629				1,629
44	Library (revenue/donations) Account Closed	3,054			(3,054)	-
45	Fire Dept (donations)	6,060				6,060
68	Tennis	351				351
70	Cemetery	152,171				152,171
<b>TOTAL RESERVES IN SEPARATE ACCOUNTS</b>		<b>466,124</b>	<b>113,750</b>	<b>(106,062)</b>	<b>(3,054)</b>	<b>470,758</b>